

SOI Projects and Contacts

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

Planned Projects, Year*	Primary Analysts	Frequency and Program Content
Americans Living Abroad: 2001 Program	Jeff Curry Maureen Keenan Kahr	This periodic study is conducted every 5 years. It covers foreign income, foreign taxes paid, and foreign tax credit shown on individual income tax returns. Data are classified by size of adjusted gross income and country.
Controlled Foreign Corporations: 2000 Program 2001 Program 2002 Program	Lee Mahony John Comisky Catterson Oh	This annual study provides data on activities of foreign corporations that are controlled by U.S. corporations. Data are classified by industry group and country.
Controlled Foreign Partnerships: 2000 Program	Bill States	This study provides data on activities of foreign partnerships that are controlled by U.S. corporations or partnerships. Frequency of this study has not been determined.
Corporation Foreign Tax Credit: 2000 Program 2001 Program 2002 Program	Scott Luttrell Scott Luttrell Rob Singmaster	This annual study provides data on foreign income, taxes paid, and foreign tax credit reported on corporation foreign income tax returns. Data are classified by industry group and country.
Corporation Income Tax Returns: 2000 Program 2001 Program 2002 Program	George Contos Lucy Altounian Janice Washington William Rush Ellen Legel Heather Duffy	Basic data are produced annually and cover complete income statement, balance sheet, tax, tax credits, and details from supporting schedules. Data are classified chiefly by industry group or asset size.
Entity Classification Election ("Check-the-Box"):	John Comisky	This annual study includes data from all Entity Classification Elections.
Estate Tax: 1998-2000 Program 2001-2003 Program	Lisa Schreiber Barry Johnson Darien Jacobson	This annual study includes information on gross estate and its composition, deductions, and tax; and information on the age, sex, and marital status of decedents. Basic estate tax return data by year in which returns are filed are produced each year. Also included are data on nonresident aliens who had more than \$60,000 of assets in the United States. Other statistics are available on a year-of-death basis (approximately every 3 years). The most recent study is based on decedents who died in 1998 with returns filed in 1998-2000. Data for returns filed in 2001 are also available.
Excise Taxes:	Eric Henry	Basic data are collected and processed by three Department of the Treasury agencies: the Internal Revenue Service, the Alcohol and Tobacco Tax and Trade Bureau (formerly the Bureau of Alcohol, Tobacco, Firearms, and Explosives), and the Customs Service. Data by type of tax are shown by Fiscal Year for 1995-2002, quarterly for 2002, and for the first two quarters of 2003.

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Exempt Organizations (Charitable and Other, Except Private Foundations): 1999 Program 2000 Program 2001 Program 2002 Program	Paul Arnsberger	This annual study includes balance sheet and income statement data for organizations classified as tax-exempt under subsections 501(c)(3)-(9) of the Internal Revenue Code. The most recent study is for Tax Year 2000.
Exempt Organizations (Private Foundations): 1999 Program 2000 Program 2001 Program 2002 Program	Melissa Ludlum	This annual study includes balance sheet and income statement data for domestic private foundations and charitable trusts filing a Form 990-PF. The most recent study is for Tax Year 2000.
Exempt Organizations Unrelated Business Income: 1999 Program 2000 Program 2001 Program 2002 Program	Peggy Riley	This annual study includes tabulations of "unrelated business" income and deductions for organizations classified as tax-exempt under the Internal Revenue Code. The most recent study is for Tax Year 2000.
Foreign-Controlled Domestic Corporations: 1999 Program	James Hobbs	This annual study covers domestic corporations with 50-percent-or-more stock ownership by a single foreign "person." It covers balance sheet, income statement, and tax-related data, which are classified by industry group, country, and size and age of the corporations. Data are compared to those for other domestic corporations.
Foreign Recipients of U.S. Income: 2001 Program	Scott Luttrell	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government.
Foreign Sales Corporations (FSC): 2000 Program	Dan Holik	These corporations replaced the Domestic International Sales Corporation, or DISC, as of 1985. Balance sheet, income statement, and export-related data are tabulated annually through 1987, and then on a 4-year cycle after 1992.
Foreign Trusts: 2002 Program	Dan Holik	This periodic study, conducted every 4 years, provides data on foreign trusts that have U.S. "persons" as grantors, transferors, or beneficiaries. Data include country where the trust was created, value of transfer to the trust, and year the trust was created. The most recent study is for Tax Year 1998.
Gift Tax: 2002 Program	Martha Eller Darien Jacobson	This annual study will provide data for Gift Year 2002 and Filing Year 2003. In addition, data for a subsample of panel members will be collected (1977-2002). Data cover type and amount of gift; information on donee; and tax computation items.

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Individual Income Tax Return Public-Use File:	Mario Fernandez Mike Weber	Microdata on CD-ROM's are produced annually and contain detailed information obtained from the individual income tax return statistics program, with identifiable taxpayer information omitted to make the file available for public dissemination on a reimbursable basis.
Individual Income Tax Returns: 2001 Program 2002 Program 2003 Program	Maureen Keenan Kahr Jeff Curry Mike Strudler	Basic data are produced annually and cover income, deductions, tax, and credits reported on individual income tax returns and associated schedules. Data are classified by size of adjusted gross income, marital status, or type of tax computation.
Individual Income Tax Returns Special Tabulations: Individuals Sole Proprietorships	Mike Strudler Mario Fernandez	Special tabulations of selected individual income, deduction, and tax data are produced on a reimbursable basis.
Interest-Charge Domestic International Sales Corporations (IC-DISC): 2000 Program	Cynthia Belmonte	These corporations replaced the Domestic International Sales Corporation, or DISC, as of 1985. Balance sheet, income statement, and export-related data are tabulated annually through 1987; thereafter, on a 4-year cycle.
International Boycott Reports: 2001 Program	Dan Holik	This study provides data on business operations of U.S. "persons" in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.
Migration Flow and County Income Data:	Emily Gross	Migration flow data (based on year-to-year changes in individual income tax return addresses) and county or State income data are available annually on a reimbursable basis. The most recent data are for 2001-2002.
Occupation Studies:	Terry Nuriddin	This periodic study classifies individual income tax returns by occupation and contains a dictionary of occupational titles that can be used to enhance the economic data of other individual income tax return studies.
Partnership Returns of Income:	Tim Wheeler Bill Pratt Maureen Parsons	Basic data, produced annually, cover income statement, balance sheet, and details from supporting schedules. Data are classified chiefly by industry group.
Partnership Withholding Study: 2000 Program	Chris Carson	This annual study includes data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.

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Personal Wealth Study: 1998 Program	Barry Johnson	This periodic study provides estimates of personal wealth of top wealth holders that are generated from estate tax return data using the "estate multiplier" technique, in conjunction with both filing-year and year-of-death estate data bases. The most recent data (1998) are based on returns filed from 1998 to 2000.
S Corporations:	Kelly Bennett	Annual study data are collected for the income statement and balance sheet, and from supporting schedules. Data are classified by industry group or asset size.
Sales of Capital Assets: 2001 Program 2002 Program 2003 Program	Janette Wilson	This periodic study provides detailed data on the sales of capital assets reported in the capital gains schedule of the individual income tax return, and on sales of residences and personal or depreciable business property.
Sales of U.S. Real Property Interest by Foreign Persons: 2000 Program	Chris Carson	This annual study provides data on transfers of U.S. real property interests acquired from foreign "persons." Data include the amount realized on transfers, U.S. tax withheld, and countries of foreign persons.
Sole Proprietorships: 2001 Program 2002 Program 2003 Program	Mike Strudler Mike Parisi Kevin Pierce	Basic data, produced annually, cover business receipts, deductions, and net income reported on Schedule C (for nonfarm proprietors), classified by industry group.
Split-Interest Trust Information Return: 1999 Program 2000 Program 2001 Program 2002 Program	Melissa Belvedere	This annual study provides information on charitable remainder trusts, and beginning with Study Year 2000, charitable lead trusts and pooled income funds as well. Data include balance sheet, income, deductions, and detail from accumulation and distribution schedules. The most recent study is for Tax Year 2001.
Tax-Exempt Bond Issues: 1997 Program 1998 Program 1999 Program 2000 Program 2001 Program	Marvin Schwartz Cynthia Belmonte	This annual study provides information on private activity and Governmental bond issues by type of property financed, size of face amount, and State. The most recent studies are 1999 for public purpose bonds and for private activity bonds.
Taxpayer Usage Study:	David Campbell Brian Balkovic Mike Parisi	Produced annually, this program provides weekly frequencies of specific line entries made by taxpayers, the use of various return schedules and associated forms, and general characteristics of the individual taxpayer population, for returns received during the primary filing season (January through April).

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Transactions of Foreign-Controlled Corporations: 2002 Program	Heather Duffy Will Jauquet	This biennial study includes data on transactions between U.S. corporations and their foreign owners. Data are classified by country and industry group.
U.S. Possessions Corporations: 2001 Program	Dan Holik	This periodic study, planned for every 2 years, provides data on income statements, balance sheets, tax, and "possessions tax credit" for qualifying U. S. possessions corporations. (Most of these corporations are located in Puerto Rico.)
ZIP Code Area Data:	Emily Gross	Statistics on CD-ROM show number of individual income tax returns, exemptions, and several income items by State and 5-digit ZIP code. Data are available for 1997, 1998, and 2001 on a reimbursable basis. (Data for Tax Year 1991 are also available, free of charge.)

*Most projects shown below are currently in progress and, therefore, may not be completed. Many of the data release dates, i.e., the months in which the Statistics of Income Division expects to release data to users, ahead of publication, on request, are published annually in the Fall issue of the *SOI Bulletin*. For more information about data availability for a particular project, call or fax the numbers shown at the top of the page.